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**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT ACCOUNTANT'S  
COMPILATION REPORT**

**AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-6-07

**JAMES T. BATES  
CERTIFIED PUBLIC ACCOUNTANT**

**612 Barksdale Blvd.  
Bossier City, Louisiana 71111**

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT ACCOUNTANT'S  
COMPILATION REPORT**

**AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2006**

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7**  
**PLAIN DEALING, LOUISIANA**  
**December 31, 2006**

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# James T. Bates

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## Independent Accountant's Compilation Report

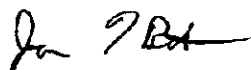
To The Board of Commissioners  
Bossier Parish Fire Protection District No. 7  
Plain Dealing, Louisiana

I have compiled the accompanying financial statements of the Bossier Parish Fire Protection District No. 7, a component unit of the Bossier Parish Police Jury as of and for the year ended December 31, 2006, as listed in the table of contents, in accordance with Standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Bossier Parish Fire Protection District No. 7 did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2006. The effects of this departure from generally accepted accounting principles has not been determined.



James T. Bates  
Certified Public Accountant

Bossier City, Louisiana  
May 21, 2007

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET  
DECEMBER 31, 2006

	Governmental Funds	Account Group- General Fixed Assets	Total (Memorandum) (Only)
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
Cash	\$ 48,320	\$ -	\$ 48,320
Accounts Receivable	125,011	-	125,011
Land, Plant, and Equipment	-	710,153	710,153
	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$ 173,331</b>	<b>\$ 710,153</b>	<b>\$ 883,484</b>
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts Payable and Accruals	\$ 12,077	\$ -	\$ 12,077
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>12,077</b>	<b>-</b>	<b>12,077</b>
	<hr/>	<hr/>	<hr/>
<b>Equity:</b>			
Investment in General Fixed Assets	-	710,153	710,153
Fund Balance-			
Unreserved	161,254	-	161,254
	<hr/>	<hr/>	<hr/>
<b>Total Equity</b>	<b>161,254</b>	<b>710,153</b>	<b>871,407</b>
	<hr/>	<hr/>	<hr/>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 173,331</b>	<b>\$ 710,153</b>	<b>\$ 883,484</b>
	<hr/>	<hr/>	<hr/>

See Accountant's Compilation Report

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
 PLAIN DEALING, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	GENERAL FUND	CAPITAL PROJECT FUND	TOTAL
<b>REVENUES</b>			
Ad Valorem Taxes	\$ 125,576	\$ 0	\$ 125,576
Interest	230	0	230
Fire Insurance Rebate	7,531	0	7,531
Other Revenues	1,462	0	1,462
 Total revenues	 134,799	 0	 134,799
<b>EXPENDITURES</b>			
Fuel & Oil	1,140	0	1,140
Collections Expense	4,202	0	4,202
Insurance	10,943	0	10,943
Computer Expense	1,477	0	1,477
Office	640	0	640
Professional Fees	2,300	0	2,300
Supplies, Repairs, and Maintenance	11,640	0	11,640
Equipment	33,950	0	33,950
Utilities	3,368	0	3,368
Telephone	658	0	658
Training	0	0	0
Per Diem For Volunteers	3,998	0	3,998
Miscellaneous	1,313	0	1,313
 Total Expenditures	 75,629	 0	 75,629
 Excess (deficiency) of revenues over expenditures	 59,170	 0	 59,170
 Other financing sources (uses)			
Operating transfers in	0	7,000	7,000
Operating transfers out	(7,000)	0	(7,000)
 Net other financing sources (uses)	 (7,000)	 7,000	 0
 Change in Fund Balances	 52,170	 7,000	 59,170
 FUND BALANCE AT BEGINNING OF YEAR	 116,874	 (14,790)	 102,084
FUND BALANCE AT END OF YEAR	\$ 169,044	\$ (7,790)	\$ 161,254

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
 PLAIN DEALING, LOUISIANA  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Ad Valorem Taxes	\$ 95,000	\$ 125,576	\$ 30,576
Interest	0	230	230
Fire Insurance Rebate	3,000	7,531	4,531
Other Revenues	0	1,462	1,462
<b>Total revenues</b>	<b>98,000</b>	<b>134,799</b>	<b>36,799</b>
<b>EXPENDITURES</b>			
Fuel & Oil	1,000	1,140	(140)
Collections Expense	0	4,202	(4,202)
Insurance	8,000	10,943	(2,943)
Computer Expense	500	1,477	(977)
Office	1,650	640	1,010
Professional Fees	1,000	2,300	(1,300)
Supplies, Repairs, and Maintenance	3,000	11,640	(8,640)
Equipment	5,000	33,950	(28,950)
Utilities	1,500	3,368	(1,868)
Telephone	800	658	142
Training	2,000	0	2,000
Per Diem for Volunteers	4,000	3,998	2
Miscellaneous	500	1,313	(813)
<b>Total Expenditures</b>	<b>28,950</b>	<b>75,629</b>	<b>(46,679)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>69,050</b>	<b>59,170</b>	<b>(9,880)</b>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	(7,000)	(7,000)	0
<b>Net Other Financing Sources (Uses)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>0</b>
<b>Change in Fund Balances</b>	<b>62,050</b>	<b>52,170</b>	<b>(9,880)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>116,874</b>	<b>116,874</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 178,924</b>	<b>\$ 169,044</b>	<b>\$ (9,880)</b>

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

SCHEDULE 1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

There is one finding for the current year ended December 31, 2006, as follows:

**Finding 2006-01 - Budget**

The budget was not amended when actual expenditures exceeded budgeted expenditures by more than 5% in violation of RS 39:1310 which requires that written notification and a proposed budget amendment be adopted if an unfavorable budget variance in excess of 5% occurs in a fund.

**Management's Response**

Management will in the future monitor the budget closely throughout the year and amend the budget when required.

See Accountant's Compilation Report.



BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR FINDINGS  
AND CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2006

SCHEDULE 2

**SUMMARY SCHEDULE OF PRIOR FINDINGS**

There were three prior findings or management letter comments for the prior year ended December 31, 2005, as follows:

Finding 2005-01 - Public Funds

The District, using public funds totaling \$116.97, on three separate occasions purchased flower arrangements that were delivered to private funeral services of various people. In doing so, the District has violated R.S. 42:1461(A).

Current Status

Management did not make any purchases in 2006 which would constitute the violation of R.S. 42:1461 (A).

Finding 2005-02 - Budget

The budget was not amended when actual revenues failed to meet budgeted revenues by more than 5% in violation of RS 39:1310 which requires that written notification and a proposed budget amendment be adopted if an unfavorable budget variance in excess of 5% occurs in a fund.

Current Status

This is again a finding. See Finding 2006-01-Budget.

Finding 2005-03 - Budget

The original budget was not proposed until May 23, 2005 violating RS 39:1306 which provides that the proposed budget should be made available for public inspection no later than fifteen days prior to the beginning of the fiscal year.

Current Status

Management made the proposed budget available for public inspection within the lawful time frame.

SCHEDULE 3

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**

Finding 2006-1 - Budget

Management will in the future monitor the budget closely throughout the year and amend the budget when required.

See Accountants Compilation Report.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR FINDINGS  
FOR LOUISIANA LEGISLATIVE AUDITOR  
FOR THE YEAR ENDED DECEMBER 31, 2006

SCHEDULE 4

**SUMMARY SCHEDULE OF PRIOR FINDINGS**

There were three prior findings or management letter comments for the prior year ended December 31, 2005, as follows:

Finding 2005-01 - Public Funds

The District, using public funds totaling \$116.97, on three separate occasions purchased flower arrangements that were delivered to private funeral services of various people. In doing so, the District has violated R.S. 42:1461(A).

Current Status

Management did not make any purchases in 2006 which would constitute the violation of R.S. 42:1461 (A).

Finding 2005-02 - Budget

The budget was not amended when actual revenues failed to meet budgeted revenues by more than 5% in violation of RS 39:1310 which requires that written notification and a proposed budget amendment be adopted if an unfavorable budget variance in excess of 5% occurs in a fund.

Current Status

This is again a finding. See Finding 2006-01-Budget.

Finding 2005-03 - Budget

The original budget was not proposed until May 23, 2005 violating RS 39:1306 which provides that the proposed budget should be made available for public inspection no later than fifteen days prior to the beginning of the fiscal year.

Current Status

Management made the proposed budget available for public inspection within the lawful time frame.

See Accountant's Compilation Report.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS/  
CORRECTIVE ACTION PLAN  
FOR LOUISIANA LEGISLATIVE AUDITOR  
FOR THE YEAR ENDED DECEMBER 31, 2006

SCHEDULE 5

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

There is one finding for the current year ended December 31, 2006, as follows:

Finding 2006-01 - Budget

The budget was not amended when actual expenditures exceeded budgeted expenditures by more than 5% in violation of RS 39:1310 which requires that written notification and a proposed budget amendment be adopted if an unfavorable budget variance in excess of 5% occurs in a fund.

Management's Response

Management will in the future monitor the budget closely throughout the year and amend the budget when required.

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**

Finding 2006-01 - Budget

The budget will be more closely monitored by the Treasurer and the Board of Commissioners will amend the budget when actual amounts fail to meet budgeted amounts by more than 5 percent.

See Accountant's Compilation Report.